Inland Revenue

MINISTERS OF RELIGION

Name

Fill in these boxes first

Tax reference

If you want help, look up the box numbers in the Notes

Personal details

Nature of your post or appointment

Name of church

Income, benefits and expenses payments received as a minister of religion

Income

	UK tax	Income
Salary or stipend	1M.1 £	1M.2 £
Fees		1M.3 £
Offerings		1M.4 £
Gifts and grants	1M.5 £	1M.6 £
Personal, and vicarage or manse, expenses paid for you		1M.7 £
Living accommodation, vouchers and credit cards		1M.8 £
Round-sum expenses and rent allowances	1M.9 £	1M.10 £
Mileage allowance		1M.11 £
Any other income from your post or appointment and balancing charges	1M.12 £	1M.13 £
	total of column above	
Total tax paid on income	1M.14 £	
		total of column above
Total income		1M.15 £

Benefits and expenses payments received.

*If any benefits connected with termination of office or employment were received or enjoyed after termination, and came from the Church with which you **formerly** held an office or employment, you need to complete Help Sheet IR204, available from the Orderline. Do not enter such benefits here.*

	Amount
Car provided for you	1M.16 £
Fuel for car	1M.17 £
Vicarage or manse services and benefits	1M.18 £
Interest-free and low-interest loans	1M.19 £
Other benefits	1M.20 £
Expenses payments received	1M.21 £

	total of boxes 1M.16 to 1M.21
Total benefits and expenses	1M.22 £
	see notes aside
Taxable income, benefits and expenses received *(Read page MN4 of the Notes carefully, **before** filling in box 1M.23)*	1M.23 £

SA101M

Expenses paid out as a minister of religion

● Rent	1M.24	£
● Maintenance, repairs and insurance of vicarage or manse	1M.25	£
● Travelling and capital allowances	1M.26	£
● Books	1M.27	£
● Stationery, postage and telephone	1M.28	£
● Robes and expenses of divine service	1M.29	£
● Secretarial	1M.30	£
● Service benefit cap	1M.31	£
● Other expenses	1M.32	£

Total expenses paid out — total of boxes 1M.24 to 1M.32 — 1M.33 £

Taxable income less expenses — box 1M.23 *minus* box 1M.33 — 1M.34 £

Other income as a minister of religion

	UK tax		Income	
■ *Chaplaincy income*	1M.35	£	1M.36	£
■ *Any other income as a minister*	1M.37	£	1M.38	£
■ *Clergy pension*	1M.39	£	1M.40	£
	total of column above 1M.41	£	total of column above 1M.42	£

■ ***Lump sums and compensation payments or benefits, including any such payments from the Church in which you formerly held an office or employment.*** *Note that 'lump sums' here includes any contributions which your employer made to an unapproved retirement benefits scheme. Read Notes, page MN6* ***before*** *filling in boxes 1M.43 to 1M.45*

		Income	
● from box B of *Help Sheet IR204*	1M.43	£	
● from box K of *Help Sheet IR204*	1M.44	£	
● from box L of *Help Sheet IR204*	1M.45	£	

UK tax: 1M.46 £ — total of boxes 1M.43 to 1M.45: 1M.47 £

■ ***Foreign earnings and foreign earnings deduction*** *– see Notes, page MN7* — 1M.48 £

■ ***Foreign tax for which tax credit relief not claimed*** — 1M.49 £

Total UK tax paid — boxes 1M.14 + 1M.41 + 1M.46 — 1M.50 £

Total taxable income — boxes 1M.34 + 1M.42 + 1M.47 *minus* (boxes 1M.48 + 1M.49) — 1M.51 £

Student Loans

■ ***Student Loans repaid by deduction by employer*** — 1M.52 £

1M.53 ***Additional information***